



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MANAWA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 248
MANAWA, WI 54949

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CHERYL HASS of
(Person responsible for accounts)

MANAWA MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/1999
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANAWA MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 248
MANAWA, WI 54949**When was utility organized?** 3/1/1949**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS HASS CHERYL**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 248
MANAWA, WI 54949**Telephone:** (920) 596 - 2577**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481**Telephone:** (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481**Telephone:** (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:****Date of most recent audit report:** 3/19/1999**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAEGER FRANKLIN**Title:****Office Address:**P.O. BOX 248
MANAWA, WI 54949**Telephone:** (920) 596 - 2577**Fax Number:****E-mail Address:**

Name of utility commission/committee: STREETS & IMPROVEMENTS COMMITTEE

Names of members of utility commission/committee:MS ANN BONIKOWSKI
MR BEN FERG
MR EARL JAHSMAN
MR DON MILLER
MR JAMES RILL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	212,713	219,356	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,287	104,482	2
Depreciation Expense (403)	43,237	19,137	3
Amortization Expense (404)	0	0	4
Taxes (408)	62,102	33,017	5
Total Operating Expenses	201,626	156,636	
Net Operating Income	11,087	62,720	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,087	62,720	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,383	1,208	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,383	1,208	
Total Income	13,470	63,928	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,470	63,928	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	83,563	75,620	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		75,620	18
Total Interest Charges	83,563	0	
Net Income	(70,093)	63,928	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	125,569	30,841	19
Balance Transferred from Income (433)	(70,093)	63,928	20
Miscellaneous Credits to Surplus (434)	59,800	30,800	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	115,276	125,569	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Income	2,383	4
Total (Acct. 419):	2,383	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax Equivalent Forgiven	59,800	8
Total (Acct. 434):	59,800	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	212,713	0	0	0	212,713	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	212,713	0	0	0	212,713	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,064,040	2,850,538	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	247,773	311,427	2
Net Utility Plant	2,816,267	2,539,111	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,042	166,006	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,138	39,219	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	10,881	9,854	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	96,061	215,079	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,912,328	2,754,190	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	201,323	44,985	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	115,276	125,569	23
Total Proprietary Capital	316,599	170,554	
LONG-TERM DEBT			
Bonds (221)	1,666,900	1,680,000	24
Advances from Municipality (223)	179,807	207,013	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,846,707	1,887,013	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,911	107,935	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,891	53,268	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	18,802	161,203	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	730,220	535,420	38
Total Liabilities and Other Credits	2,912,328	2,754,190	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,058,640	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	5,400				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,064,040	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	247,773	0	0	0	9
Total Accumulated Provision	247,773	0	0	0	
Net Utility Plant	2,816,267	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	311,427				311,427	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,237				43,237	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	599				599	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	43,836	0	0	0	43,836	13
Debits during year						14
Book cost of plant retired	107,490				107,490	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	107,490	0	0	0	107,490	19
Balance End of Year	247,773	0	0	0	247,773	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,881	9,854	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,881	9,854	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	44,985	1
Changes during year (explain):		
Interest accrued to general fund relieved	39,268	2
Paid in from TIF revenues	117,070	3
Balance end of year	201,323	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS	08/15/1997	11/01/2036	5.25%	1,666,900	1
Total Bonds (Account 221):				1,666,900	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
VARIOUS ADVANCES	01/01/1998	01/01/1999	0.00%	179,807	1
Total for Account 223				179,807	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	62,102	2
Charged electric department expense		3
Charged sewer department expense	239	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,341	
Taxes paid during year:		
County, state and local taxes	59,800	6
Social Security taxes	2,264	7
PSC Remainder Assessment	277	8
Other (explain):		
NONE		9
Total payments and other debits	62,341	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 Revenue Bonds	14,000	83,563	83,672	13,891	1
Subtotal	14,000	83,563	83,672	13,891	
Advances from Municipality (223)					
Various	39,268		39,268	0	2
Subtotal	39,268	0	39,268	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	53,268	83,563	122,940	13,891	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	535,420	0	0	0	0	535,420	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
For water project	194,800					194,800	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	730,220	0	0	0	0	730,220	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	400,000					400,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,138	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	39,138	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,027,176	0	0	0	2,027,176	1
Materials and Supplies	10,367	0	0	0	10,367	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	279,600	0	0	0	279,600	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	632,820	0	0	0	632,820	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,125,123	0	0	0	1,125,123	
Net Operating Income	11,087	0	0	0	11,087	8
Net Operating Income as a percent of						
Average Net Rate Base	0.99%	N/A	N/A	N/A	0.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	123,154	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	120,422	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	243,576	
Net Income		
Net Income	(70,093)	5
Percent Return on Proprietary Capital	-28.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

issue date changed to 1/1/98 and maturity date changed to 1/1/99 per 7/28/99
utility response 8/3/99 ele

Interest Accrued (Acct. 237) (Page F-16)

There is interest paid but no interest accrued on Advances from
Municipality. This is to paid off amounts that had been accrued many years
ago, per utility response 7/28/99. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Utility response received 8/2/99:

Item 1. Advance will not be paid and will be written off. Interest paid was an accrual from many years ago.

Item 2. Water treatment statistics provided.

Item 3. 302 dollars will be transferred to 301 in 1999.
ele

July 20, 1999

Ms. Cheryl Hass, Clerk Treasurer
Manawa Municipal Water Utility
P.O. Box 248
Manawa, WI 54949-0248

1998 Analytical Review DWCCA-3300-ELE

Dear Ms. Hass:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted a balance reported in Account 223, Advances, on the Notes Payable & Long Term Debt schedule, page F-14, with 0 interest rate reported. We also noted \$39,268 reported as interest paid in Account 237, Interest Accrued, page F-16, for these advances. However, no interest accrued is reported for these advances. The maturity date is reported as 1/1/98 on Page F-14. Please confirm that there is no interest charged the utility. Please explain why there is an end of year balance if the advance has matured. Please explain why there is interest paid, but no interest accrued.

2. During our review, we noted \$3,612 reported in Account 630, Chemicals, Water Operation & Maintenance Expenses schedule, page W-5. In addition, \$18,934 is reported in Account 332, Water Treatment Equipment, pages W-8 and W-9. However, no statistics are provided for water treatment equipment or the Reservoirs, Standpipes & Water Treatment schedule, page W-14. Please provide this information.

3. During our review, we noted dollars reported in Account 302, Franchises and Consents, water utility plant in service schedule, pages W-8 and W-9. Please transfer this amount to Account 301, Organization.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions,

FINANCIAL SECTION FOOTNOTES

please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 20 1999 rev letters e 1.doc

cc: Ms. Ann Bonikowski

Identification and Ownership - Contacts (Page iv)

This annual report should be read only in connection with the accompanying accountant's report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	211,222	1
Total Sales of Water	211,222	
Other Operating Revenues		
Forfeited Discounts (470)	428	2
Other Water Revenues (474)	1,063	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,491	
Total Operating Revenues	212,713	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	69,482	5
General Operating Expenses (680-690)	26,805	6
Total Operation and Maintenance Expenses	96,287	
Other Operating Expenses		
Depreciation Expense (403)	43,237	7
Amortization Expense (404)		8
Taxes (408)	62,102	9
Total Other Operating Expenses	105,339	
Total Operating Expenses	201,626	
NET OPERATING INCOME	11,087	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	425	22,418	89,528	4
Commercial	65	9,377	25,855	5
Industrial	15	10,708	16,895	6
Total Metered Sales to General Customers (461)	505	42,503	132,278	
Private Fire Protection Service (462)	1		1,164	7
Public Fire Protection Service (463)	1		68,379	8
Other Sales to Public Authorities (464)	11	3,600	9,401	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	518	46,103	211,222	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	68,379	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	68,379	
Forfeited Discounts (470):		
Customer late payment charges	428	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	428	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	911	7
Other (specify):		
Miscellaneous	152	8
Total Other Water Revenues (474)	1,063	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,246	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,759	3
Chemicals (630)	3,612	4
Supplies and Expenses (640)	11,934	5
Repairs of Water Plant (650)	9,506	6
Transportation Expenses (660)	6,425	7
Total Plant Operation and Maintenance Expenses	69,482	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,520	8
Office Supplies and Expenses (681)	1,947	9
Outside Services Employed (682)	8,291	10
Insurance Expense (684)	1,013	11
Employees Pensions and Benefits (686)	8,854	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	180	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,805	
Total Operation and Maintenance Expenses	96,287	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		59,800	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% between water & sewer	239	2
Net property tax equivalent		59,561	
Social Security		2,264	3
PSC Remainder Assessment		277	4
Other (specify): NONE			5
Total tax expense		62,102	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198116				3
County tax rate	mills		5.131860				4
Local tax rate	mills		10.392859				5
School tax rate	mills		10.325332				6
Voc. school tax rate	mills		1.794220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.842387				10
Less: state credit	mills		2.011800				11
Net tax rate	mills		25.830587				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.392859				14
Combined School Tax Rate	mills		12.119552				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.512411				17
Total Tax Rate	mills		27.842387				18
Ratio of Local and School Tax to Total	dec.		0.808566				19
Total tax net of state credit	mills		25.830587				20
Net Local and School Tax Rate	mills		20.885738				21
Utility Plant, Jan. 1	\$	2,850,538	2,850,538				22
Materials & Supplies	\$	10,881	10,881				23
Subtotal	\$	2,861,419	2,861,419				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,861,419	2,861,419				26
Assessment Ratio	dec.		1.000621				27
Assessed Value	\$	2,863,196	2,863,196				28
Net Local & School Rate	mills		20.885738				29
Tax Equiv. Computed for Current Year	\$	59,800	59,800				30
Tax Equivalent per 1994 PSC Report	\$	25,290					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	59,800					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	250		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,320		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	88,693	253,709	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	116,013	253,709	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,133	114,690	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	94,352	425,737	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,212		20
Total Pumping Plant	177,697	540,427	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,934		23
Total Water Treatment Plant	18,934	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			250	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,320	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	4,790		337,612	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	4,790	0	364,932	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	4,500		190,323	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			520,089	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,212	20
Total Pumping Plant	4,500	0	713,624	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,934	23
Total Water Treatment Plant	0	0	18,934	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	110,237	611,673	26
Transmission and Distribution Mains (343)	476,653	731,333	27
Fire Mains (344)	0		28
Services (345)	35,058	12,107	29
Meters (346)	22,885	2,183	30
Hydrants (348)	17,251	15,640	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	667,384	1,372,936	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,351		37
Other General Equipment (379)	5,084	3,345	38
Other Tangible Property (390)	0		39
Total General Plant	15,435	3,345	
Total utility plant in service directly assignable	995,713	2,170,417	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	995,713	2,170,417	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	50,000		671,910	26
Transmission and Distribution Mains (343)	39,000		1,168,986	27
Fire Mains (344)			0	28
Services (345)	4,800		42,365	29
Meters (346)	400		24,668	30
Hydrants (348)	4,000		28,891	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	98,200	0	1,942,120	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			10,351	37
Other General Equipment (379)			8,429	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	18,780	
Total utility plant in service directly assignable	107,490	0	3,058,640	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	107,490	0	3,058,640	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,916	3,916	1
February			4,704	4,704	2
March			4,187	4,187	3
April			4,112	4,112	4
May			5,153	5,153	5
June			4,701	4,701	6
July			5,409	5,409	7
August			4,861	4,861	8
September			4,729	4,729	9
October			4,627	4,627	10
November			4,106	4,106	11
December			4,132	4,132	12
Total for year	0	0	54,637	54,637	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				54,637	16
Less: Water sold				46,103	17
Losses and unaccounted for				8,534	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				309	21
Date of maximum: 3/17/1998					22
Cause of maximum:					23
Filling water tower.					
Minimum gallons pumped by all methods in any one day during reporting year				70	24
Date of minimum: 3/27/1998					25
Total KWH used for pumping for the year				152,680	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1955 DRILLED	2	71	16	288,000	Yes	1
1975 DRILLED	3	75	16	288,000	Yes	2
1983 DRILLED	4	75	10	144,000	Yes	3
1998 DRILLED	5	100	24	216,000	Yes	4
1998 DRILLED	6	107	24	72,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW	5
Year Installed	1955	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	200	100	8
Pump Motor or Standby Engine Mfr	CTW CORPORATION	LAYNE NW	CTW CORPORATION	9
Year Installed	1997	1975	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	15	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	SECTION #1	14
Location	WELL #5	WELL #6	WELL #2&4 SECTION #1	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	TRAUT WELLS	AURORA	18
Year Installed	1997	1997	1992	19
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	20
Actual Capacity (gpm)	150	50	425	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN ELECT.	U.S. ELECTRICIAN	22
Year Installed	1997	1997	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	5	25	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SECTION #2	SECTION #3		1
Location	WELL #3 SECTION #2	WELL #5&6 SECTION #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD 5		5
Year Installed	1973	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	405	250		8
Pump Motor or Standby Engine Mfr	LAYNE	U.S. ELEC.		10
Year Installed	1973	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1941	1975	1997	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	165	165	175	10
Total capacity in gallons	100,000	120,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4450			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	165		10
			11
Total capacity in gallons	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	500	0	0	0	500
M	D	3.000	1,153	0	0	0	1,153
M	D	4.000	108	0	0	0	108
M	D	6.000	27,646	1,629	1,737	0	27,538
M	D	8.000	13,241	9,752	0	0	22,993
M	D	10.000	4,468	4,420	0	0	8,888
M	D	12.000	0	45			45
Total Within Municipality			47,116	15,846	1,737	0	61,225
Total Utility			47,116	15,846	1,737	0	61,225

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	479	0	0	0	479	3	1
M	1.000	20	20	20	0	20	7	2
M	1.250	1	0	0	0	1		3
M	1.500	10	0	0	0	10	2	4
M	2.000	6	1	1	0	6		5
M	3.000	1	0	0	0	1		6
M	6.000		7		0	7		7
Total Utility		517	28	21	0	524	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	502	9	0	0	511	22	1
1.000	13	0	2	0	11	0	2
1.250	1	0	0	0	1	0	3
1.500	10	0	0	0	10	0	4
2.000	6	5	0	0	11	0	5
3.000	1	0	0	0	1	0	6
Total:	533	14	2	0	545	22	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	436	52	5	6	2	10	511	1
1.000	0	6	3	1	0	1	11	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	5	1	0	1	10	4
2.000	0	3	2	4	2	0	11	5
3.000	0	0	0	1	0	0	1	6
Total:	436	65	15	13	4	12	545	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	97	19	4		112	2
Total Fire Hydrants	98	19	4	0	113	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	199
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

There were additions to various categories in the utility plant because of the new water construction project. This project was financed by revenue bonds and a Rural Development Grant.

Reservoirs, Standpipes & Water Treatment (Page W-14)

water treatment information provided in 7/28/99 utility response. ele

Water Mains (Page W-15)

The mains added were a result of the water project which is being financed by revenue bonds and a Rural Development Grant. There were also mains added as a result of work done in the TIF district which was financed by revenue bonds and general obligation notes which will be repaid with TIF increments.

Water Services (Page W-16)

Services added are to be financed and reimbursed by TIF increments.

Hydrants and Distribution System Valves (Page W-18)

Distribution valves are tested every 4 years. All of the valves were tested in 1996.
